

**THE DEBTORS' ONE HUNDRED EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS SEEKS TO RECLASSIFY AS EQUITY CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, LEE GOLDBERG, AT 212-310-8928.**

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Robert J. Lemons

Attorneys for Debtors  
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS'  
ONE HUNDRED EIGHTEENTH OMNIBUS OBJECTION TO  
CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

**PLEASE TAKE NOTICE** that on April 6, 2011, Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases, as debtors in possession (collectively, the “Debtors”), filed their one hundred eighteenth omnibus objection to claims (the “One Hundred Eighteenth Omnibus Objection to Claims”), and that a hearing (the

“Hearing”) to consider the One Hundred Eighteenth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **June 2, 2011 at 10:00 AM (prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

**PLEASE TAKE FURTHER NOTICE** that any responses to the One Hundred Eighteenth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq. and Evan Fleck, Esq.);

so as to be so filed and received by no later than **May 18, 2011 at 4:00 PM (prevailing Eastern Time)** (the “Response Deadline”).

**PLEASE TAKE FURTHER NOTICE** that if no responses are timely filed and served with respect to the One Hundred Eighteenth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the One Hundred Eighteenth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: April 6, 2011  
New York, New York

/s/ Robert J. Lemons  
Robert J. Lemons

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
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**DEBTORS' ONE HUNDRED  
EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS  
(TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

**THIS OBJECTION SEEKS TO RECLASSIFY  
AS EQUITY CERTAIN FILED PROOFS OF CLAIM.  
PARTIES RECEIVING THIS ONE HUNDRED EIGHTEENTH  
OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW  
THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S)  
AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION  
AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE  
WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, LEE GOLDBERG, AT 212-310-8928.**

TO THE HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, as debtors and debtors in possession (together, the “Debtors”), respectfully represent:

**Relief Requested**

1. The commencement of the Debtors’ chapter 11 cases has impacted parties in interest around the globe, including the Debtors’ prepetition counterparties, customers, and investors. Prepetition employees of the Debtors and their affiliates have, most certainly, also been affected. The Debtors attempted to minimize the impact on employees by, among other things, preserving more than 10,000 jobs through various asset sales and by transferring funds to establish a health care trust to backstop certain medical benefits. Unfortunately, as a result of the dramatic collapse of the Lehman empire, employees, like investors, could not be made whole for all of their damages and the nature of some of their compensation – in the form of restricted stock units or contingent stock awards – requires that their recovery be subordinated to claims against the Debtors. The law permits no other outcome.

2. The proofs of claim listed on Exhibit A annexed hereto (collectively, the “Compensation Claims”) were filed by current and/or former employees of the Debtors and/or their affiliates on the basis of either restricted stock units, contingent stock awards, stock options, or other equity-related compensation (together, the “Equity Awards”). The Equity Awards were compensation awards which, among other things, provided the employee with the right to shares of LBHI common stock on a future date upon the satisfaction of certain conditions. Certain of the Equity Awards were distributed or vested, while others were not distributed or unvested.

3. The ownership of the Equity Awards constitutes an equity interest in a Debtor, but does not constitute a claim against a Debtor’s estate as such term is defined in

section 101 of title 11 of the United States Code (the “Bankruptcy Code”). Accordingly, the Debtors file this omnibus objection, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim (the “Procedures Order”) [Docket No. 6664] to reclassify the Compensation Claims as equity interests.

### **Jurisdiction**

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

### **Background**

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for Region 2 (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner filed its report with the Court on March 11, 2010 pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to up to 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

**The Equity Awards Are Not Claims**

9. The Debtors continue their review of the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent. As indicated on Exhibit A, certain of the Compensation Claims were improperly filed as secured or general unsecured claims and others were improperly filed as claims having priority pursuant to section 507(a) of the Bankruptcy Code. Each of the Compensation Claims must be reclassified as equity interests.

10. Both the Bankruptcy Rules and the Procedures Order provide grounds to object to the Compensation Claims. Bankruptcy Rule 3007(d)(7) provides that a debtor may file an objection, and join one or more objections in an omnibus objection, if all of the claims “are based solely on the grounds that the claims should be disallowed, in whole or in part, because ... they are interests, rather than claims.” FED. R. BANKR. P. 3007(d). The Procedures Order additionally permits the Debtors to object, on an omnibus basis, to claims that “were incorrectly classified.” Procedures Order at 2.

11. Once objected to, a filed proof of claim is no longer “deemed allowed.” 11 U.S.C. § 502(a) (“A claim or interest, proof of which is filed ... is deemed allowed, unless a party in interest ... objects.”). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*,

Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

**The Compensation Claims Should Be Reclassified as Interests**

**A. Compensation Claims Are for Equity Securities.**

12. Section 501(a) of the Bankruptcy Code provides that a creditor may file a proof of claim and that an equity security holder may file a proof of interest. 11 U.S.C. §501(a). The Bankruptcy Code defines a “claim” as a right to payment. *Id.* at §101(5). The Bankruptcy Code definition of an “equity security,” alternatively, includes a share in a corporation or similar “security,” including “stock,” “treasury stock,” “other claim or interest commonly known as ‘security’,” “certificate of interest or participation in,” and “warrant or right to subscribe to or purchase or sell, a security.” *Id.* §101(16) and 101(49)(A).

13. Courts have interpreted the definition of equity security to include a range of stock-based transactions, including transactions based on a right to acquire stock, such as stock options and stock assignments. *E.g., In re Enron Corp* 341 B.R. 141, 162 (Bankr. S.D.N.Y. 2006) (holding that a phantom stock purchase program where delivery of shares was deferred for tax purposes qualified as a “security” under the Bankruptcy Code); *see also Matter of Baldwin-United Corp.*, 52 B.R. 549, 552 (Bankr. S.D. Ohio 1985) (holding that claims to exercise stock option portion of plan were equity security interest for purposes of determining priority).

14. The Equity Awards provided grantees with a right to acquire common stock in LBHI upon satisfaction of certain conditions precedent, similar to stock options or the right to exercise stock options. As a result, the Equity Awards fall within the definition of “equity securities” under the Bankruptcy Code. Because each of the Compensation Claims is



based on the ownership of the Equity Awards, the Debtors hereby object to reclassify the Compensation Claims as equity interests.

**B. Subordination Provisions Present in Certain of the Agreements  
Are Enforceable Pursuant to Bankruptcy Code Section 510(a).**

15. Notwithstanding that the Compensation Claims must be reclassified as equity securities, Agreements governing certain of the Equity Awards (the “Agreements”) provided that, in the event of a bankruptcy of LBHI, all claims arising from, in connection with, or in any way relating to, any failure of LBHI to deliver shares of common stock shall have the same priority as, and no greater priority than, common stock interests in LBHI. These Agreements advised grantees that:

All of [their] claims arising from, in connection with, or in any way relating to, any failure of [LBHI] to deliver to [them], or to a subsidiary for delivery by such subsidiary to [them], shares of Common Stock on the date when such shares are due to be delivered under this Agreement in satisfaction of each Unit granted to you shall be deemed, in the event of a bankruptcy of [LBHI], to be claims for damages arising from the purchase or sale of Common Stock of [LBHI], within the meaning of section 510(b) of the Bankruptcy Code and shall have in such bankruptcy the same priority as, and no greater priority than, common stock interests in [LBHI].

See, e.g., 2003 and 2004 Equity Award Program Agreement, ¶ 10.

16. Section 510(a) of the Bankruptcy Code provides that “[a] subordination agreement is enforceable ... to the same extent that such agreement is enforceable under applicable nonbankruptcy law.” 11 U.S.C. § 510(a). Courts have routinely held that the “enforcement of lawful subordination agreements by Bankruptcy Courts does not offend the policy of equal distribution of the bankrupt’s estate.” *In re Leasing Consultants, Inc.* 2 B.R. 165, 168 (Bankr. N.Y. 1980), citing *In re Credit Industrial Corp.*, 366 F.2d 402, 407 (2d Cir. 1966). Under general contract law principles, when a subordination agreement is unambiguous, the

parties' rights are governed exclusively by that agreement. *In re Leasing Consultants, Inc.*, 2 B.R. at 169.

17. Compensation Claims arising out of agreements with subordination provisions similar to the one referred to above should have the same priority as common equity interests in LBHI, and the Court should reclassify such claims as interests.<sup>1</sup> Holders of such Compensation Claims do not have claims against the Debtors.

**C. Bankruptcy Code Section 510(b) Mandates that the Compensation Claims Have the Same Priority as Common Equity of LBHI.**

18. Another reason the Compensation Claims must be treated as equity is that section 510(b) of the Bankruptcy Code provides that for purposes of distribution, a claim for damages arising from the purchase or sale of a security shall have the same priority as the security. 11 U.S.C. § 510(b).

19. As noted above, the Equity Awards fall within the Bankruptcy Code definition of "security." In addition, the grant of the Equity Awards constitutes a "purchase or sale" of a security. "Courts interpreting section 510(b) have read the term 'purchase' broadly and have included within its scope grants of stock and stock options as compensation." *In re Wireless Corporation, Inc.* 384 B.R. 713, 718 (Bankr. D. Del. 2008). In *Wireless Corporation*, for example, the Delaware Bankruptcy Court held that the debtor's grant of an equity compensation package, consisting of shares of stock and warrants, constituted a "purchase or sale" of a security. *See also In re Med Diversified Inc.*, 461 F.3d 251, 256 (2d Cir. 2006) (holding that claim based on debtor's failure to issue its common stock to employee in exchange

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<sup>1</sup> The Bankruptcy Code, Bankruptcy Rules and case law make clear that the Debtors do not need to commence an adversary proceeding either to enforce a subordination agreement pursuant to Bankruptcy Code section 510(a) or to seek to subordinate a Compensation Claim pursuant to Bankruptcy Code section 510(b). FED. R. BANKR. P 7001(8); *In re Lernout & Hauspie Speech Prods., N.V.*, 264 B.R. 336, 339 (Bankr. D. Del. 2001) ("Because Rule 7001(8) appears to limit subordination complaints to allowed claims, the appropriate procedural vehicle for resolution of the issue is a contested matter under Fed. R. Bankr. P. 9104.").

for his stock in another company, allegedly in violation of the parties' termination agreement, was a claim arising from the purchase or sale of the debtor's stock.); *In re Touch Am. Holding, Inc.*, 381 B.R. 95, 104 (Bankr. D. Del. 2008) (holding that claims based on stock received as matching contribution under an ERISA plan likewise constituted a "purchase or sale" of securities).

20. In *Enron*, employees filed claims asserting a right to payment for damages in connection with unexercised stock options they had received during the course of their employment. The Court held that it was clear that a stock option was a "security" as that term was defined in section 510(b) of the Bankruptcy Code. *Enron*, 341 B.R. at 150. The Court further found that, "[w]hile it is true that the Claimants did not purchase the stock options on the open market, they nonetheless exchanged value for the options: here, their labor. Such exchange falls under a broad reading of the term 'purchase.'" *Id.* at 151 (citing *Frankum v. Int'l Wireless Communications Holdings, Inc. (In re Int'l Wireless Communications Holdings, Inc.)*, 279 B.R. 463 (D. Del. 2002) ("That Appellants received the Debtors' stock as part of a compensation package does not preclude the transfer from being characterized as a purchase/sale of the Debtors' stock.")). This was true even where the employees "never elected to receive stock options, but rather were required to take a minimum percentage of their annual bonus in stock option form." *Id.* The Court found flaws in the employees' argument that they not "purchase" the stock options, because there was no voluntary exchange of goods, services or currency:

Although implicit, there is nonetheless a bargain and exchange of value. Here, the exchange is made not at the time of payment but prior to employment. If these Claimants were required to receive a portion of their compensation as options, that was a condition of employment the Claimants willingly accepted in return for their labor. These Claimants, thus, "purchased" the stock options with their labor.

*Id.*

21. The Court in *Enron* further concluded that “claims alleging the fraudulently induced election of stock options as part of a compensation package are claims ‘arising from’ the purchase of a security and should thus be subordinated pursuant to section 510(b).” *Id.* “[P]hysical possession of the security is not required for a claim based upon that security to be subordinated.” *Id.* at 163 (citing *American Broad. Sys. v. Nugent (In re Betacom of Phoenix, Inc.)*, 240 F.3d 823 at 829-30 (9th Cir. 2001) (finding that “[n]othing in § 510(b)'s text requires a subordinated claimant to be a shareholder.”)).

22. Like it did in *Enron*, the Court should find that the Equity Awards in this case are equity interests and the Compensation Claims arise from the purchase and sale of securities. As the Court found in *Enron*, neither the fact that Equity Awards were a form of compensation for services performed, nor the fact that claimants asserting Compensation Claims could not opt to receive compensation in cash in lieu of Equity Awards converts the Compensation Claims into claims for debt. Any portion of a Compensation Claim alleging the claimant was induced to accept or retain its Equity Awards should similarly be subordinated pursuant to section 510(b) of the Bankruptcy Code.

### **Reservation of Rights**

23. The Debtors reserve all their rights to object on any other basis to any Compensation Claim or any portion of any Compensation Claim for which the Court does not grant the relief requested herein.

### **Notice**

24. No trustee has been appointed in these chapter 11 cases. Notice of this One Hundred Eighteenth Omnibus Objection to Claims has been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee for Region 2; (iii) the attorneys for the Creditors’

Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, in accordance with the Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, dated February 13, 2009 [Docket No. 2837] and the Procedures Order. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

25. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: April 6, 2011  
New York, New York

/s/ Robert J. Lemons  
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
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Attorneys for Debtors  
and Debtors in Possession

# EXHIBIT A

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	ADAMS, SARKA 145 W 67 STREET, APT 334 NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29934	\$2,044,000.00
2	AGOSTINELLI, LORENZO FLAT 61 VOLTAIRE BUILDINGS 330 GARRATT LANE LONDON, SW184FQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26032	\$125,000.00*
3	AHRENS, PETER NIKOLAI KUSERETOBELWEG 4 KUESNACHT, CH-8700 SWITZERLAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	42243	\$3,535,666.40
4	AKERMAN, ARIEL VIRREY LORETO 2146 BUENOS ARIES, 1426 ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18612	\$1,137,077.00
5	ALBERIZZI, SERGIO 13 NAVENBY WALK LONDON, E3 4EZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/17/2009	8378	Undetermined
6	ALEXANDER, CHARLES A. H. APARTMENT 6A KNIGHTSBRIDGE COURT 28 BARKER ROAD HONG KONG, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9606	\$2,860,042.07
7	ALPER, STEVEN D. 24 NATHAN DRIVE TOWACO, NJ 07082	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15407	\$2,244,586.00
8	AMIN, KAUSHIK 111 WEST 67TH STREET APARTMENT 30 E NEW YORK, NY 10023		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17862	\$46,152,248.63

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
9	ANCHISI, SANDRO 79A CHEMIN DES HAUTS-CRETS COLOGNY, 1223 SWITZERLAND		Lehman No Case Asserted/All Cases Asserted	09/21/2009	20310	\$2,303,400.00
10	ANDERSON, VANESSA J. 4123 HARWOOD DRIVE SUGAR LAND, TX 77479	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/13/2009	8190	\$15,000.00*
11	ANDREA NEGRI 78 CADOGAN SQUARE FLAT 1 LONDON, SW1X OEA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17448	\$6,624,684.70
12	ANDRIOLA, ROCCO F. 45 MOREWOOD OAKS PORT WASHINGTON, NY 11050	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10544	\$1,507,706.00
13	ANGIUS, SILVIO 12 CAMPDEN HILL COURT CAMPDEN HILL ROAD LONDON, W8 7HX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32072	\$1,820,000.00
14	ANSARI, SALMAN STANDARD CHARTERED BANK 5TH FLOOR, 1 BASINGHALL AVENUE LONDON, EC2V5DD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25342	Undetermined
15	ANTHONY, RICHARD 102 MILLINERS HOUSE EASTFIELDS AVENUE LONDON, SW18 1LP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24580	\$2,606,182.13



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
16	ANTONCIC, MADELYN 350 EAST 57TH STREET APARTMENT 13A NEW YORK, NY 10022		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16516	\$10,204,571.00
17	ARANCIO, ROBERT 23 CHESTERFIELD DRIVE WARREN, NJ 07059	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9666	\$4,650,282.00
18	ARMAN, ANNE 268 39TH STREET LINDENHURST, NY 11757	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18131	Undetermined
19	ARNONE, KYM 1075 PARK AVENUE, 11B NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22197	\$1,966,077.00
20	ASSI, GEORGES FLAT 15 1-2 QUEENS GATE LONDON, SW7 5EH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15463	\$18,637,921.00
21	ASTROLOGO, LUCA CORSO GARIBALDI 55 MILAN, 20121 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19846	Undetermined
22	ATWELL, JULIE WORSHAM 8039 NIMROD TRAIL DALLAS, TX 75238		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31743	\$4,312.00*
23	AUGUSTINE, JOHN H. 7002 BLVD E, #32G WEST NEW YORK, NJ 07093		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32471	\$11,987,694.00
24	AUGUSTINE, JOHN H. 7002 BLVD E, #32G WEST NEW YORK, NJ 07093		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32472	\$3,101,478.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
25	AYRES, CHARLES C/O TRILANTIC CAPITAL MANAGEMENT LLC ATTN: CHARLES AYRES 399 PARK AVENUE, 15TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27646	\$7,597,795.00
26	AYSSEH, GORDAN J. 4 DELLWOOD RD DARIEN, CT 06820		Lehman No Case Asserted/All Cases Asserted	09/08/2009	10697	\$1,243,781.16
27	AZAR, MAKRAM T ONE BELGRAVE MEWS WEST LONDON, SW1X 8HT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29207	\$5,450,329.00
28	BACHA, MOHAMED ALI 31 KENSINGTON MANSIONS TREBOVIR ROAD LONDON, SW5 9TQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19819	\$3,011,536.96
29	BAIGIS, SHERI 250 3RD ST ARCHBALD, PA 18403	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12631	Undetermined
30	BAKER, JAMES C. 1172 PARK AVE APT 4B NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23786	\$4,490,197.00
31	BANCHETTI, RICCARDO FORO BUONAPARTE 24 MILANO, 20121 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20313	\$26,040,000.00

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
32	BANON TREVINO, F. JAVIER C/O TRILANTIC 35 PORTMAN SQUARE LONDON, UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25868	\$2,456,149.00
33	BARICEVIC, JOANNA M. 238 N. RAILROAD AVE STATEN ISLAND, NY 10304	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13428	\$20,000.00*
34	BARKER GOLDIE, GARTH HIGHGROVE, 3 SEYMOUR PLACE HOOK HEATH MILE PATH SURREY WOKING, GU22 0JX UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32508	\$1,418,288.00
35	BARKER, JOHN JOSEPH 54 CLEAR VIEW LANE NEW CANAAN, CT 06840		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28591	\$4,142,528.00
36	BARRERA, ANA 25 MEAD HOUSE 123-125 LADBROKE ROAD LONDON, W113PU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26309	Undetermined
37	BAZYLEVSKY, BO 51 EAST 93RD ST. NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/24/2010	66323	\$3,568,323.88
38	BEAMAN, JOHN E. 203 EAST 72TH STREET APT #20B NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/16/2009	5467	\$1,316,225.30

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
39	BERGIN, DEBRA 2411 N HALL STREET UNIT 6 DALLAS, TX 75204		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19795	\$481.00*
40	BERTSCH, MARTIN IM BUSCHGEWANN 40 HEIDELBERG, 69123 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24133	Undetermined
41	BLACKWELL, ALASTAIR P 505 GREENWICH STREET APARTMENT 3C NEW YORK, NY 10013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9592	\$3,992,757.00
42	BLAIR, MARC H. 330 WEST 72ND STREET APARTMENT 4A NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/22/2009	5855	\$2,000,000.00
43	BLAKEMORE, JAMES C. 8 LOWER ADDISON GARDENS LONDON, W14 8BQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18231	\$15,472,071.00
44	BLAKESLEE, THOMAS P. 3 THORNBROOK LANE BEDFORD, NY 10506	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/05/2010	66364	\$1,014,600.00
45	BLAUSTEIN, MIKE 1165 FIFTH AVE APT 10A NEW YORK, NY 10029		Lehman No Case Asserted/All Cases Asserted	09/15/2009	12962	\$2,098,395.70
46	BOLTON, JEFFREY 14 EAST 75TH STREET APT 8A NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23784	\$9,240,046.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
47	BORYNACK, STEPHANIE 1160 FIFTH AVENUE APT 203 NEW YORK, NY 10029	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/16/2009	5445	Undetermined
48	BOSSARD, OLIVIER APPARTEMENT 37 16 RUE DU GRENIER SAINT-LAZARE 75003 PARIS, FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11316	\$7,163,432.10
49	BOSSOLINA, DAVID F. 125 MELROSE PLACE RIDGEWOOD, NJ 07450		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29916	\$1,979,133.00
50	BOWYER, MICHAEL L. 26 OAK LANE SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15087	\$2,526,640.00
51	BOZ, YAKUP 16A REGENTS PARK ROAD LONDON, NW1 7TX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16098	\$2,000,000.00
52	BRAUN, KONSTANTIN 26 WINTERBOTTOM LN POUND RIDGE, NY 10576	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11060	\$1,857,220.00
53	BRENAN, MICHAEL R. 45 NORTHWOODS RD MANHASSET, NY 11030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/27/2009	6172	\$5,033,709.00
54	BROOKS, MICHAEL D. 736 FOREST AVE RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14837	\$1,593,025.48
55	BURCH, ANDREW W. 30 BUTTERNUT HOLLOW ROAD GREENWICH, CT 06830	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20280	\$5,921,690.29

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
56	BURKE, MARITA E 23 EAST 10TH STREET APARTMENT 519 NEW YORK, NY 10003-6118	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28364	Undetermined
57	BURKE, PETER ROBERT 11 BELVEDERE GROVE LONDON, SW19 7RQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28425	Undetermined
58	BURKHART, CALVERT C 19 BRUNSWICK GARDENS LONDON, W84AS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19783	\$1,000,000.00
59	BYRNE, BARBARA 101 HUN ROAD PRINCETON, NJ 08540	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27179	Undetermined
60	CALAMARI, MICHAEL 26 BARRY ROAD SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12074	Undetermined
61	CANTELO, PAUL 37 SYLVESTER AVENUE HAWTHORNE, NJ 07506	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/09/2009	10963	Undetermined
62	CARDE, DAMIEN 42 GLEDSTANES ROAD LONDON, W14 3HU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25343	Undetermined
63	CARR, ROBERT J. 23 STELLA DRIVE BRIDGEWATER, NJ 08807	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28898	\$63,000.00*
64	CASSELL, VANCE 1 LORING HILL ROAD HINGHAM, MA 02043	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19260	\$1,971,836.17

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
65	CATALAO MAIA, ALEXANDRE 200 EAST 94TH STREET APT 514 NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17760	\$2,868,427.08
66	CESARIO, FABRIZIO 12 REDCLIFFE SQUARE LONDON, SW10 9JZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	13054	\$3,000,000.00
67	CHAIKIN, DANIELLE 20 E. 9TH STREET APT 9A NEW YORK, NY 10003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20257	Undetermined
68	CHEN, ANDREW 1375 CHAPMAN DRIVE DARIEN, IL 60561	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26310	Undetermined
69	CHHABRA, SUMIT 20 RIVER COURT APT 3605 JERSEY CITY, NJ 07310	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27332	\$1,193,057.00
70	CHISHOLM, RUPERT F. 763 VALLEY RD NEW CANAAN, CT 06840-2811	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27570	\$1,069,800.00
71	CHO, JOHN 538 HILLSIDE AVENUE PALISADES PARK, NJ 07650	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26062	Undetermined
72	CHRISTIANSSEN, SCOTT 1 WILTSHIRE CT LUCAS, TX 75002		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19794	\$10,210.00*
73	CIDONIO, MATTEO 36 PARK STREET LONDON, W1K 2JE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	33513	\$1,221,692.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
74	CIGNARELLA, GREGORY 94 WAGON ROAD ROSLYN HEIGHTS, NY 11577	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11438	\$1,710,000.00
75	COHN, LAWRENCE J. 15 BIRCH DRIVE PLAINVIEW, NY 11803	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15438	\$1,018,318.30
76	COLEMAN, JOSEPH P. 160 WEST 86TH STREET APARTMENT 15B NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25181	\$3,395,361.66
77	CONWAY, EDWARD B. 6 CROSS ROAD DARIEN, CT 06820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27479	Undetermined
78	COPELAND, JOHN W. 7 EAST 80TH STREET NEW YORK, NY 10075	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32741	\$128,375.04*
79	CORTESE, JOHN 26 HANS RD FLAT 2 LONDON, SW3 1RW UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/16/2009	14351	\$1,146,256.94
80	COX, SHANNON 917 WILDWOOD CIRCLE GRAPEVINE, TX 76051		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19854	\$1,534.00*
81	CRANDELL, JAMES D. 28 WICKHAM WAY CHATHAM, NJ 07928	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23727	Undetermined
82	CROSS, MARTIN ROBERT PIRAN DARCY CLOSE BRENTWOOD, UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18732	\$2,433,002.00

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
83	CRUZ, KATHERINE 460 EAST 115TH STREET, # 4F NEW YORK, NY 10029	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28361	Undetermined
84	CUNNINGHAM, MARGERY O. 1515 31ST STREET NW WASHINGTON, DC 20007	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	13042	Undetermined
85	CURLEY, WILLIAM 63 SADDLE RIDGE ROAD WILTON, CT 06897	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25237	\$3,004,528.00
86	D' ALELIO, ROBERT 9 TULIP TREE LANE DARIEN, CT 06820		Lehman No Case Asserted/All Cases Asserted	08/28/2009	9706	\$12,922,681.00
87	DACUS, SCOTT 1708 FALMOUTH PLANO, TX 75025		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19797	\$16,207.00*
88	DAHIYA, NITIN 444 WASHINGTON BLVD, APT 6436 JERSEY CITY, NJ 07310	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22709	Undetermined
89	DALEY, CHRISTINE 80 FRANKLIN STREET #6 NEW YORK, NY 10013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16463	\$2,750,000.00
90	DANIELLE, PUGLIA 89 FORRESTAL AVENUE STATEN ISLAND, NY 10312	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/15/2009	5375	Undetermined
91	DAPCEVIC, MILENA FLAT 27 THE BAYNARDS 27 HEREFORD ROAD LONDON, W2 4TQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26035	\$941,988.00*

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
92	DAY, STEPHEN 52 MELWOOD HOUSE LONDON, E1 2QX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11519	Undetermined
93	DEBOST, CHARLES H. 85 EAST END AVENUE, #14E NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29906	\$11,343.00*
94	DEFLIN, BRADFORD A 245 JAMAICA LN PALM BEACH, FL 334803321		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30726	\$1,005,287.00
95	DEL BALZO, LUDOVICO 23 PELHAM CRESCENT LONDON, SWT 2NR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12759	\$3,547,187.04
96	DEMASI, KATHLEEN M. 146 78TH STREET BROOKLYN, NY 11209	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/01/2009	10065	Undetermined
97	DI VITO, RICHARD A. 116 MIDDLENECK RD PORT WASHINGTON, NY 11050	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28732	Undetermined
98	DIEKE, RALF C FLAT 2 197 QUEENS GATE LONDON, SW7 5EU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22894	Undetermined
99	DILENA, NICOLA 1 LUKE STREET, APARTMENT 101 LONDON, E1 1ER UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29194	\$10,950.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
100	DOHERTY, JEFFREY P. 66 LEONARD ST APT 6C NEW YORK, NY 10013		Lehman No Case Asserted/All Cases Asserted	09/08/2009	10585	\$1,477,768.80
101	DOMENICI, HENRY VINCENT 24 SHADY ACRES ROAD DARIEN, CT 06820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30038	\$1,336,612.82
102	DONALD, CHARLES H BURY COURT WHITE WALTHAM, BERKS, SL6 3JF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31224	\$4,619,085.58
103	DONZELLI, ANDREA VIA UGO BASSI 3 ROMA, 00152 ITALY		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16037	\$1,451,886.86
104	DOUGLAS, DAVID CAZENOVE ASIA 50/F ONE EXCHANGE SQUARE CENTRAL HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14188	\$1,999,550.00
105	DOUGLAS, DOROTHEA 177-11 136TH AVE JAMAICA, NY 11434	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15266	Undetermined
106	DRBUL, ROBERT S 111 E 85TH ST # 16D NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12300	\$3,042,360.00
107	DUBOIS-PELERIN, VINCENT 79 ELMS ROAD LONDON, SW4 9EP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34456	\$4,369,738.00

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
108	DUPUIS, GERALD SUITE 176, 2 OLD BROMPTON ROAD LONDON, SW7 3DQ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29713	\$1,042,624.00
109	DYNKIN, LEV 18 EMERSON DR. GREAT NECK, NY 11023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12650	\$2,856,727.00
110	DZIEDZIECH, ROBERT Z. 1 BLORE HOUSE COLERIDGE GARDENS LONDON, SW10 0RB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13291	\$2,072,577.91
111	EASTON, ALEX 60 CARLISLE COURT OLD BRIDGE, NJ 08857		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30040	\$6,867.00*
112	EINARSSON, MAGNUS P 7 NEW END LONDON, NW3 1JD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22955	Undetermined
113	EINBINDER, LEE J. 121 SQUIRE ROAD ROXBURY, CT 06783	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16297	Undetermined
114	ELKINS, JAY S. 79 GRIFFEN AVENUE SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24158	\$6,690,264.91
115	ELLSWORTH, MICHAEL R. 10 CAYUGA WAY SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11276	\$1,322,016.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
116	ERSOFF, BRETT I. C/O KLESTADT & WINTERS, LLP 292 MADISON AVENUE- 17TH FLOOR NEW YORK, NY 10017	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21579	\$71,503.67*
117	ERTAS, ILKER 40 FAYETTE RD SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27921	\$1,306,875.00
118	FABIO, LIOTTI 74 YORK MANSIONS PRINCE OF WALES DRIVE LONDON, SW11 4BW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25895	\$3,519,222.00
119	FAESSEN, WILCO 20 RIVER TERRACE APARTMENT 18K NEW YORK, NY 10282	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23584	\$1,010,500.00
120	FAUCHEUX, LUC 5 STURGES HOLLOW WESTPORT, CT 06880	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9638	\$2,498,049.30
121	FELDMAN, RICHARD M. 911 PARK AVE. NEW YORK, NY 10075	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30793	\$1,217,000.00
122	FERGUSON, SCOTT ANDREW. BUILDING 6, LEVEL 6 DIFC, POB 506535 DUBAI, UNITED ARAB EMIRATES	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19218	\$5,221,575.47
123	FIGUS, MARCO C VIA DI S VALENTINO 11 RM ROME, 197 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34353	\$4,343,602.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
124	FISCHER, TIMOTHY K. 55 E. 72ND STREET, APT. 12N NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/23/2009	65999	\$4,413,845.55
125	FISK, ADRIAN 32 BALLINGDON ROAD LONDON, SW11 6AJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/19/2009	19621	\$7,152,066.43
126	FLANAGAN, THOMAS E. ONE DEER TRAIL ARMONK, NY 10504		Lehman No Case Asserted/All Cases Asserted	09/10/2009	11098	\$5,654,849.00
127	FLANAGAN, THOMAS E. ONE DEER TRAIL ARMONK, NY 10504	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11255	\$3,140,600.14
128	FLANNERY, JOSEPH J. 4951 NE 28TH AVE LIGHTHOUSE POINT, FL 33064	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/31/2009	9462	\$3,592,001.00
129	FLEISCHMAN RICHMAN, SANDY 25 CENTRAL PARK WEST APT #6E NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/17/2009	8530	\$3,903,072.10
130	FLINK, PETER 139 LAUREL LANE SYOSSET, NY 11791	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23718	\$1,128,957.20
131	FORD, GENITA 9249 S. THROOP STREET CHICAGO, IL 60620		Lehman No Case Asserted/All Cases Asserted	09/22/2009	33252	\$962.00*
132	FORD, JONATHAN 45 THE AVENUE LONDON, NW6-7NR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19822	\$1,281,483.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
133	FOX, STEPHEN 9 BLENHEIM ROAD LONDON, W4 1UB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25344	\$4,395,741.50
134	FRAENKEL, FRANCIS L. 812 FIFTH AVENUE, 7- B NEW YORK, NY 10065		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32069	\$1,724,811.30
135	FROMMER, JACQUELINE 45 EAST 85TH ST. 4A NEW YORK, NY 10028		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15591	\$2,578,951.00
136	FRONTINI, LORENZO 17 GILSTON ROAD LONDON, SW10 9SJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/08/2009	37025	\$6,666,515.60
137	FUCHS, BENJAMIN A 30/F 2 IFC 8 FINANCE STREET HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32240	\$27,320,000.00*
138	GALLO, JOHN F. 365 WEST END AVENUE APARTMENT 6C NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29930	\$12,000,000.00*
139	GANDHI, SUNIL KUMAR 103 JERSEY ROAD HOUNSLOW, TW5 0TW UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/19/2009	19630	\$3,491,976.43
140	GARTLAND, JAMES 16 ADA PLACE ALLENDAL, NJ 07401		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28724	\$2,223,473.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
141	GATTUSO, MARY FRANCES 531 MAIN STREET APT. 222 NEW YORK, NY 10044	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/02/2009	10146	Undetermined
142	GENIRS, KEVIN R. 411 WEST END AVE APARTMENT 7A NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28477	Undetermined
143	GERAGHTY, RONALD J. 17 BRANDYWINE LANE COLTS NECK, NJ 07722	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17078	\$1,572,212.00
144	GERLACH, CHRISTIAN 62 BATHGATE ROAD LONDON, SW19 5PH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15536	\$1,817,967.00
145	GEWIRTZ, SCOTT AARON 225 WEST 86TH STREET APT 904 NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/08/2009	10580	\$6,669,515.00
146	GHAFUR, ARSHAD P.O. BOX 506535 DUBAI, UNITED ARAB EMIRATES	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19277	\$1,022,048.97
147	GIACONE, PETER 48 VANDERVEER COURT ROCKVILLE CENTRE, NY 11570	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/10/2009	7828	Undetermined
148	GIBSON, SCOTT D. 122 MIDLAND AVENUE MONTCLAIR, NJ 07042	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31249	\$47,593.80*

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
149	GIOVANELLI, CORRADO 57D PRINCES GATE EXHIBITION ROAD LONDON, SW7 2PG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14297	\$1,660,780.00
150	GITLIN, MICHAEL H. 3900 GREYSTONE AVENUE 43B BRONX, NY 10463	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/25/2009	9355	Undetermined
151	GLASEBROOK, RICHARD J., II 515 NORTH STREET GREENWICH, CT 06830	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9682	\$20,129,666.00
152	GOLDBERG, JASON 745 7TH AVENUE, 17TH FLOOR NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23894	\$3,297,005.00
153	GOODWIN, DOUGLAS S. 19 NORTH GATE PRINCE ALBERT ROAD LONDON, NW8 7RE UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24665	\$3,068,908.23
154	GORTAZAR, GONZALO 28 ST LIKE STREET LONDON, SW3 3RP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24170	Undetermined
155	GOTTFRIED, BARRY K. 515 EAST 79TH STREET APT 5E NEW YORK, NY 10075-0782	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13967	\$1,089,399.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
156	GOULD, BARRY PARK HOUSE 16 PARKSIDE MILL HILL LONDON, NW72LH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/04/2009	10416	\$1,460,016.00
157	GREEN, ADAM M. 147 CROSS HIGHWAY WESTPORT, CT 06880	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18311	\$2,376,969.00
158	GREENE, ELIZABETH 1330 WEST AVENUE APT 2803 MIAMI BEACH, FL 33139	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15717	Undetermined
159	GREENFIELD, HOPE 15 PALATINE ROAD CALIFON, NJ 07830	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32333	\$3,407,557.00
160	GRINNELL, MATTHEW F. 9 MILL HILL LANE EAST HAMPTON, NY 11937		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18336	\$2,306,731.26
161	GUARNIERI, MICHAEL P. 8 GEORGE LANGELOH COURT RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24413	Undetermined
162	GUILLAUME, TONI 10 ASH WALK BRANDON CROUES SOUTH OCKENDON ESSEX ENGLAND, UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24239	Undetermined
163	GULBIN III, JOHN G 10 PLYMOUTH ROAD DARIEN, CT 06820		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31168	\$1,162,500.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
164	GUPTA, MARTIN 131 HAMBALT RD LONDON, SW4 9EL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30736	\$1,031,333.77
165	HAKANOGLU, EROL 161 EAST 65TH STREET NEW YORK, NY 10065		Lehman No Case Asserted/All Cases Asserted	09/18/2009	19177	\$4,066,585.00*
166	HALE, IRENE V. 300 WEST 135TH STREET APT. 5H NEW YORK, NY 10030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	19702	Undetermined
167	HAMILL, ROBERT B. 72 APPLE TREE LANE NEW CANAAN, CT 06840	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/15/2009	5346	\$1,325,661.36
168	HAQUE, AISHA 171 WEST 57TH STREET APARTMENT 3C NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32731	\$1,708,768.00
169	HARLIB, JEFFREY A. 265 EAST 66TH STREET APT. 18G NEW YORK, NY 10065	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21485	\$1,795,601.00
170	HARRINGTON, JOAN (MAIDEN NAME: GENIRS) 165 BEECHWOOD ROAD RIDGEWOOD, NJ 07450	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21413	Undetermined
171	HARRIS, TREVOR 225 RECTOR PLACE APT 140 NEW YORK, NY 10280		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27423	\$10,000.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
172	HARTING, BRUCE W. 1965 BROADWAY 29E NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24456	\$7,570,015.00
173	HASH, STEVEN 745 SEVENTH AVE NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28280	Undetermined
174	HECK, ROBERT PENTHOUSE A PIERHEAD WHARF 69 WAPPING HIGH STREET LONDON, EIW 2YF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19826	\$1,240,709.00
175	HENRY, EMIL W. JR. 161 CANTITOE STREET KATONAH, NY 10536	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/29/2009	4653	Undetermined
176	HERRMANN, DAVID L. 804 MAPLE GLEN LANE WAYNE, PA 19087	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33214	\$54,572.00*
177	HIGGINS, KIERAN NOEL 2 FITZGERALD AVENUE LONDON, GT LON, SW148SZ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16104	\$22,929,525.00
178	HILL, MARILYN J. 111 ALLYN LANE PO BOX 519 BARNSTABLE, MA 02630	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22610	\$1,327,906.00
179	HOBERT, DAVID 225 W 86TH STREET #707 NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/08/2009	10843	\$3,000,000.00

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
180	HODGES, JAMES 10 HALSEY STREET LONDON, GT LON, SW3 2QH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16102	\$1,034,000.00
181	HOGAN, CANICE UPPER COMMON HEYSKOTT WEST SUSSEX, 9U290DC UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16101	\$7,899,405.00
182	HOROWITZ, RUTH E. 975 PARK AVENUE, APT. 16 C NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32779	\$1,942,843.83
183	HOWELL, RICHARD D. 39 CHURCH ROAD SURREY RICHMOND, TW9 1UA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/10/2009	11363	\$8,854,395.84
184	HOY, ROBERT J. 19 HARMON PARK ROAD PO BOX 474 YORK HARBOR, ME 03911	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28225	\$71,452.52*
185	HOY, ROBERT J. 19 HARMON PARK ROAD PO BOX 474 YORK HARBOR, ME 03911	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28226	\$45,000.00*
186	HUTTON, RANDALL J. 22 HILLSIDE LANE NEW HOPE, PA 18938	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14023	\$8,851,649.15
187	HYNOTE, ROBERT A. 4459 REDWOOD ROAD NAPA, CA 94558	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14941	\$3,238,502.98

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
188	IDRISS, MOHAMED FLAT 1, 233 KINGS ROAD LONDON, SW3 5EP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28315	\$1,000,000.00
189	IVERSEN, BEN 12 SLOUVCESTER WALK LONDON, W8 4HP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14304	\$2,500,000.00
190	JAIN, SANJEEV K. 3 IRON WOOD ROAD SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11295	\$1,810,029.04
191	JAWAD, ANTHONY 8 WOODMANSTORNE RD CARSHALTON BEECHES SURREY, SM5 4JL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24574	\$706,507.00*
192	JOHANSEN, ROBERT A. 82 OXFORD BOULEVARD GARDEN CITY, NY 11530	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/27/2009	6173	\$3,149,139.00
193	JOHNSON, ERIC P. 379 HURLBUTT STREET WILTON, CT 06879		Lehman No Case Asserted/All Cases Asserted	08/31/2009	9784	\$4,401,141.00
194	JOHNSON, JACK 245 W. 19TH ST., APT 3S NEW YORK, NY 10011		Lehman No Case Asserted/All Cases Asserted	08/18/2009	8648	\$350,000.00*
195	JOHNSTON, WILLIAM H. 29 SUNSWYCK RD DARIEN, CT 06820-6024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28661	Undetermined
196	JONEJA, DEV 252 SEVENTH AVENUE APT. 3U NEW YORK, NY 10001		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29093	\$7,703,218.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
197	JONES, JOCK T. 200 CHAMBERS ST APARTMENT 4C NEW YORK, NY 10007	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22937	Undetermined
198	JORDAN, CARL 7 KING ROAD SOMERSET, NJ 08873	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11249	\$38,124.00*
199	KANTOR, CHARLES 350 EAST 79TH STR. APT 23B NEW YORK, NY 10075		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27733	\$2,478,903.00*
200	KAO, PATRICIA C/O REBECCA J. OSBORNE VLADECK, WALDMAN, ELLIAS & ENGELHARD, P.C. 1501 BROADWAY - SUITE 800 NEW YORK, NY 10036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26579	\$165,000.00*
201	KARIM, ABDELKERIM 55 CHENISTON GARDENS LONDON, W8 6TJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19830	\$2,750,000.00
202	KATTAN, DAVID G 5 DENNING CLOSE LONDON, NW8 9PJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13973	Undetermined
203	KATZ, MICHAL 42 ROCK SHELTER RD WACCABUC, NY 10597	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27178	Undetermined
204	KEVIN, HANDWERKER 330 EAST 75TH STREET APT. 15A NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/25/2009	9338	\$1,285,050.13

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
205	KEYAL, ASHISH FLAT 353 THE CIRCLE QUEEN ELIZABETH STREET SE12JU LONDON, GT LON, UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18731	\$50,000.00*
206	KILIAN, AXEL 9 DICKENS CLOSE RICHMOND, TW10 7AV UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19163	\$1,000,000.00
207	KIMMEL, SCOTT 54 BEVERLY RD GREAT NECK, NY 11021		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27466	\$1,230,568.00
208	KING, GEORGE W FLAT B, 28/F TOWER 2 DYNASTY COURT 23 OLD PEAK ROAD HONG KONG, CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28424	Undetermined
209	KING, MITCHELL B 572 4TH STREET BROOKLYN, NY 11215	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/26/2009	9406	\$4,224,828.86
210	KITTREDGE, FRANCINE S. 1095 PARK AVENUE APT 7D NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	09/10/2009	11040	\$7,108,193.60
211	KNAUS, ROBERT 13517 ARGO DRIVE DAYTON, MD 21036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15390	Undetermined
212	KOBERNICK, JEFFREY 349 RIDGEWOOD AVE GLEN RIDGE, NJ 07028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15257	\$875,757.88*

\* - Indicates claim contains unliquidated and/or undetermined amounts



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
213	KOBERNICK, JEFFREY 349 RIDGEWOOD AVE GLEN RIDGE, NJ 07028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15259	Undetermined
214	KOFMAN, ANDREW S C/O AMERICAN PACKAGE CO. 226 FRANKLIN STREET BROOKLYN, NY 11222-1382	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/13/2009	5282	\$1,838,008.00
215	KOGAN, SPENCER 7 KNOLL ROAD PORT WASHINGTON, NY 11050		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24396	\$2,399,263.00
216	KOHLI, TINA 70 DISCOVERY DOCKS WEST 2 SOUTH QUAY SQUARE LONDON, E14 9RT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24394	Undetermined
217	KOMAROFF, ANDREW S. 1155 PARK AVE APT 8SE NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23794	\$7,151,794.00*
218	KONRAD, LISA 845 UNITED NATIONS PLAZA APT 50D NEW YORK, NY 10022		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32034	\$3,760,604.00
219	KOPLIN, CARY A 19 EAST 72ND STREET NEW YORK, NY 10021-4145	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18975	\$1,119,134.00
220	KRALJ, NORA MONASTERIO 364 (1638) VICENTE LOPEZ- PROV. DE BUENOS AIRES, ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12550	Undetermined

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
221	LANDRY, SOPHIE 16 HOLMSIDE ROAD LONDON, SW128RJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30734	\$1,135,719.00
222	LAUDER, HAYLEY 14, COLLINGWOOD WAY ESSEX NORTH SHOEbury, SS3 8BT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25907	Undetermined
223	LAW, ROBERT BALBIR 47 BELNHEIM TERRAACE ST JOHNS WOOD LONDON, NW8 OEJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34627	\$2,743,652.34
224	LAWRENCE, HENRY MORGAN III 143 READE STREET, APT 3A NEW YORK, NY 10013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/17/2009	3374	\$2,843,547.67
225	LAWSKY, MICHAEL H. 17 OAK KNOLL ROAD SUMMIT, NJ 07901		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27262	\$3,805,252.00
226	LAZAR, ANDREW 25 BYRON PLACE SCARSDALE, NY 10583		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25188	\$4,694,071.00
227	LE BAQUER, PHILIPPE 44 SOLENT ROAD LONDON, NW6 1TX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31649	\$1,228,800.00
228	LE MARCHANT, PIERS 5 QUEEN ANNES GATE LONDON, SW1H 9BU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16105	\$1,523,582.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
229	LEE, WAI 20 NEWPORT PKWY # 2708 JERSEY CITY, NJ 07310		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18063	\$5,640,185.00
230	LEUNG, JANICE FLAT 16 129 BACKCHURCH LANE LONDON, E1 1LS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24393	Undetermined
231	LIEBER, ROBERT C. 1 CENTRAL PARK WEST APT 39A NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32225	\$4,737,123.00
232	LINDE, STUART 35 PHAETONS DRIVE MELVILLE, NY 11747		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23758	\$7,975,045.00
233	LIPSKY, MICHAEL 330 E. 72ND STREET, APT. # 5 NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34721	\$5,891,451.42*
234	LISTA, WILLIAM J. 106 RUMSON ROAD RUMSON, NJ 07760	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12372	Undetermined
235	LOCHER, KURT A. 500 WEST END AVE APT 5C NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23626	\$4,788,970.78
236	LOHAN, RICHARD SCOTT 21 CARNEGIE AVE COLD SPRING HARBOR, NY 11724		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30008	\$1,242,961.00
237	LOPEZ GALAN, DANIEL 44 LONDUIT MEWS LONDON, WZ 3RE UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15564	\$2,742,608.31

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
238	LORD III, JOSEPH F 79 BUENA VISTA AVE. RUMSON, NJ 07760		Lehman No Case Asserted/All Cases Asserted	09/21/2009	21361	\$1,135,123.00
239	LUCARELLI, ANNA FLAT 5 42 ONSLOW GARDNES LONDON, SW7 3PY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24383	Undetermined
240	LUCAS, JEROME D. 87 WHITE HILL ROAD COLD SPRING HARBOR, NY 11724	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29547	\$1,134,914.54
241	LUKE, TIMOTHY 36 GROVE ST. NEW YORK, NY 10014		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31699	\$10,464,682.00
242	LYNCH, MARY A. 501 EAST 79TH ST NEW YORK, NY 10075	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24409	Undetermined
243	MACHALE, BRIAN 10 BEACH DRIVE DARIEN, CT 06820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13357	\$2,504,863.82
244	MACKIE, THOMAS R FLAT 5 1 SLOANE COURT EAST LONDON, SW3 4TQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12900	\$1,789,069.00
245	MACKINNON, MICHAEL LARS 31 APPLGARTH ROAD LONDON, W14 0HY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13341	\$1,928,047.00

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
246	MACLEAN, ANDREW 21 NEWELL STREET LONDON, E14 47HP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24403	Undetermined
247	MAGNONI, RUGGERO F VIA PIERMARINI 2/4 MILAN, 20121 ITALY		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16025	\$15,880,034.50
248	MAHESHWARI, SHYAM 6C, 96 MACDONNELL ROAD HONG KONG, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32798	\$1,437,000.00
249	MAJOUL, MEHDI 10 BENBOW ROAD LONDON, W6 0AG UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15461	\$3,434,938.00
250	MALIZIA, ROSE M. 1109 BRASSIE AVENUE FLOSSMOOR, IL 60422	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/10/2009	7878	Undetermined
251	MALONE, DANIEL S. 46 LINDEN PLACE SUMMIT, NJ 07901	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	7482	\$4,780,482.00
252	MANISCALCO, ANTHONY 53 STEPHEN MATHER ROAD DARIEN, CT 06820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30741	\$2,713,401.00
253	MANN, ANDREW 44 FERNHURST ROAD LONDON, SW6 78W UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14668	\$3,020,000.00
254	MANNING, CHRISTOPHER R. 15 RIDGEWOOD DRIVE RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17880	\$2,982,719.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
255	MARCO, BONETTI 10 CORNWALL MANSIONS CREMORNE ROAD LONDON, SW100PE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/09/2009	10994	\$5,133,097.00*
256	MARCUCCI, MARK J. 560 HUNT LANE MANHASSET, NY 11030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23807	\$3,236,800.49
257	MARLAR, KIMBERLY 6115 BAY HILL DR. ARLINGTON, TX 76018		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19802	\$527.00*
258	MARZOMIE, JOHN D. 975 PRIVATE RD WINNETKA, IL 60093	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33192	\$1,821,202.28
259	MASUDA, YUKIHIRO 2-24-16, KAKINOKIZAKA MEGURO-KU TOKYO, 152-0022 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/05/2009	4167	\$5,650,087.00
260	MATTU, RAVI K 125 STEWART ROAD SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28342	\$27,738,165.86
261	MAYER, STEVEN 145 E 76TH ST., APT. 14 NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28662	Undetermined
262	MCCORMICK, JAMES 5 MALLORD STREET LONDON, SW3 2JB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18742	\$3,540,288.41

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
263	MCGREEVY, NISHA 66 LEONARD STRRT APARTMENT 7C NEW YORK, NY 10013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13374	\$3,325,968.55
264	MECKLER, RICHARD A. 21 LAKE RD SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12998	\$9,780,100.00
265	MEE, ADRIAN 48 SUTHERLAND PLACE LONDON, W2 5BY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24327	\$11,228,872.08
266	MEISSNER, CHRISTIAN 2 HOLLAND VILLAS ROAD LONDON, W14 8BP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	19352	\$17,300,000.33
267	MENOUNOS, ALEXANDROS 44 THAMES POINT IMPERIAL WHARF LONDON, GT LON, SW6 2SX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18736	Undetermined
268	MEYERS, LEWIS 15 HOOK RD RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17402	\$5,459,722.39
269	MEYERS, WILLIAM 105 EAST LANE STAMFORD, CT 06905	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31372	\$1,744,804.00
270	MICHAELS, JEFFREY ALAN 147 BOULEVARD MOUNTAIN LAKES, NJ 07046		Lehman No Case Asserted/All Cases Asserted	09/03/2009	10282	\$9,945,005.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
271	MICHELE, CHU 1 PLACE DE L'ALMA 75 PARIS, 75016 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/03/2009	7088	\$1,111,812.00
272	MICUCCI, PATRIZIA E VIA G. DEGRASSI, 3 MILAN, 20123 ITALY		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15507	\$2,152,808.53
273	MIKLAVCIC, BORUT CESTA BRIGAD 16 NOVA MESTO, 8000 SLOVENIA		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15457	\$4,523,888.59
274	MIKULICH, RAYMOND C. 15 CENTRAL PARK WEST, APT 15D NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23844	\$2,537,805.00
275	MILLER, ERIC B. 10 OVERLOOK ROAD SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21415	Undetermined
276	MILLER, MATTHEW C. 139 WEST 14TH ST., APT. 3SW NEW YORK, NY 10011	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27923	Undetermined
277	MITRA, RONADEV T. 6717 DICOSOLA CT DARIEN, IL 60561	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/17/2009	8410	\$1,349,576.50
278	MOAR, GUY R. 51 ONSLOW GARDENS LONDON, SW7 3QF UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	13074	\$10,009,604.00



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
279	MODASIA,DIPAK 801 CASCADES TOWER 4 WESTFERRY ROAD LONDON, E14 8JN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24587	Undetermined
280	MONAHAN, BRIAN W. (LISTED IN ADDITIONAL NOTICING ADDRESS)		Lehman No Case Asserted/All Cases Asserted	09/21/2009	20775	\$1,653,621.00
281	MOORE, ELIZABETH 35 GUNTER GROVE LONDON, GT LON, SW10 0UN UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32438	\$832,660.64*
282	MOORE, MICHAEL J. 139 DEWINOT WINNETKA, IL 60093	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33187	\$4,667,421.00
283	MORETTI, ARTHUR 52 SQUIRREL DRIVE SKILLMAN, NJ 08558	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25199	\$5,609,584.75
284	MORITA, SERGIO TAKEO IZUMI GARDEN RESIDENCE #202 1-5-3, ROPPONGI 13 MINATO-KU, 106-0032 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/17/2009	5517	\$2,005,660.00
285	MOSKAL, DOREEN 2714 VERNON COURT WOODRIDGE, IL 60517		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31728	\$8,130.00*
286	MULLER, ERIK W. 137 WOOSTER ST. APT 5A NEW YORK, NY 10012	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/23/2009	5939	\$1,215,653.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
287	MURPHY, FRANCIS E. 130 EAST END AVENUE APT 16-D NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20191	\$1,232,054.00
288	MURRAY, GUY J. 78 RIDGEWOOD AVENUE GLEN RIDGE, NJ 07028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24964	\$1,000,000.00*
289	NACKENSON, RICHARD 254 EAST 68TH STREET # 30C NEW YORK, NY 10065	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13968	\$6,473,275.00
290	NARAYAN, T.K. 200 EAST 87TH STREET #22B NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21486	\$372,047.00*
291	NARIO, LUIS VIA REGGIO EMELIA 32 RM ROMA, I98 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19438	\$1,660,351.56
292	NASS, DAVID M. 95 VALLEY LANE CHAPPAQUA, NY 10514		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12643	\$2,292,344.30
293	NATHAN, JORDE M 1499 SHERIDAN ROAD HIGHLAND PARK, IL 60035	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9656	\$4,255,006.81
294	NAZAR, SABA 13A STRATFORD ROAD LONDON, W89RF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13476	\$3,354,258.95

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
295	NINEHAM, STEWART K 113-115 HARLEY STREET FLOOR 3 LONDON, W1G 6AP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	04/23/2009	3918	\$1,051,760.00
296	NOLAN, LUKE 29 QUEENS ROAD LONDON, SW14 8PH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24391	Undetermined
297	NORRIS, PAUL 42 ADDISON AVENUE LONDON, W11 4QP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25677	\$1,000,000.00*
298	O'CONNOR, BRIAN 6 BERRIMA ROAD , 299882 SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24676	\$10,851,259.75
299	O'SULLIVAN, THOMAS J. 336 NASSAU AVE MANHASSET, NY 11030		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27300	\$650,000.00*
300	OGLE, CHRIS HOUSE 2 BATTERSEAMEWS 163-165 BATTERSEA HIGH STREET LONDON, SW11 3JS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22000	\$38,356.00*
301	ONILLON, EMMANUEL FLAT 64 1 PRESCOT STREET LONDON, E1 8RJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19425	\$3,741,389.37

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
302	OREILLY, TOM 1946 N. HUDSON CHICAGO, IL 60614		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18936	\$2,674,659.00
303	ORLOWSKY, JOSEPH 5411 PINEHURST DRIVE WILMINGTON, DE 19808	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28089	\$1,896.00*
304	PADUANO, DANIEL P. 19 EAST 72ND STREET NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	09/10/2009	11111	\$2,694,077.00
305	PAPADAKIS, SPYROS N. 124 HUDSON ST # 5B NEW YORK, NY 10013		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15518	\$1,631,958.07
306	PAPE, MARIA 72 EAST PARK DRIVE HUNTINGTON STATION, NY 11746	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27177	Undetermined
307	PAPROSKI, MARGARET D. 18512-93 AVENUE EDMONTON, ALBERTA, CANADA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24723	Undetermined
308	PARR, ANKE 15 DANEHURST STREET LONDON, SW6 6 UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16039	Undetermined
309	PARRY, STEPHEN 166 EAST DULWICH GROVE DULWICH LONDON, UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24324	\$1,248,674.00
310	PAWLICKI, DANA 17 JENNIFER LANE MAPLEWOOD, NJ 07040	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25228	\$230,000.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
311	PEACE, KARL JONATHAN 4 BURTENSHAW ROAD THAMES DITTON SURREY, KT7 0TP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19422	\$1,069,882.00
312	PEARSON, GRAEME RUSSELL 9 SOUTHWOOD AVENUE HIGHGATE LONDON, N6 5RY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25774	\$1,113,722.00
313	PECK, CHRISTOPHER 432-8 NISEKO NISEKO CHO ABUTA GUN HOKKAIDO, 13 048-1511 JAPAN		Lehman No Case Asserted/All Cases Asserted	09/22/2009	34330	\$1,174,975.80
314	PEDOWITZ, DAVID R. 194 BALDWIN ROAD BEDFORD CORNERS, NY 10549	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23791	\$4,639,744.00
315	PERRY, BARCLAY 350 N. SALTAIR AVE. LOS ANGELES, CA 90049		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15743	\$1,122,507.00
316	PETERSEN, JACK 415 KNOLLWOOD ROAD RIDGEWOOD, NJ 07450	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30344	\$4,414,178.00
317	PHELAN, PETER B. 88 WEST ROAD SHORT HILLS, NJ 07078-1829		Lehman No Case Asserted/All Cases Asserted	09/01/2009	10162	\$1,342,339.50
318	PHELPS, MICHAEL EDWARD JOHN FLAT 17 50 QUEENS' GATE LONDON, SW7 5JN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/05/2009	3180	\$1,221,520.79

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
319	PHILLIPS, HENRY J. 10 DRAYTON GARDENS LONDON, SW109SA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15537	\$1,025,536.87
320	PIGNATTI, VITTORIO 45 KENSINGTON SQUARE LONDON, W85HP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14211	\$13,400,000.00
321	PINNOCK, MATTHEW THE BURROWS 4 LAWFORDS HILL CLOSE SURREY - WORPLESDON, GU3 3QD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25644	\$1,000,000.00
322	POTSIOS, ANDREA M VIA APPIANI, 19 MILAN, 20121 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18739	\$7,102,012.80
323	POULSEN, JESPER FLAT 1 35 COLLINGHAM ROAD LONDON, SW5 0NU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22956	Undetermined
324	PREZIOSO, FRANK C 10 CITY PLACE NUMBER 7B WHITE PLAINS, NY 10601	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27438	\$6,002,550.16
325	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 11570	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31795	\$4,856,359.00*
326	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13600 (JMP)	LB 745 LLC	09/22/2009	31796	\$4,856,359.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
327	PURI, HIMAYANI 44 EAST 12TH STREET, APT 10C NEW YORK, NY 10003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21400	\$2,800,000.00
328	QAIMMAQAMI, DAVID JAMAL 44 DEVONSHIRE ST - FLAT E LONDON, W1G 7AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24392	Undetermined
329	RACHID, BOUZOUBA 84A ONSLOW GARDENS LONDON, SW7 3BS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23927	\$22,000,000.00
330	RAKIC, DARINKA 10 WEST 15TH STREET # 704 NEW YORK, NY 10011	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15736	Undetermined
331	RAMALLO, HENRY 27 DAVENPORT WAY HILLSBOROUGH, NJ 08844		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17607	\$8,654,989.94
332	RATO, JOAO 84 NEVILLE CT ABBAY ROAD LONDON, NW8 9DB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20294	Undetermined
333	REES, MATTHEW 155 PRINCE ST., APT #2 NEW YORK, NY 10012		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25147	\$95,629.00*
334	REGAN, DONALD H. 61 ANDOVER ROAD ROCKVILLE CENTRE, NY 11570	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25240	\$1,002,707.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
335	REGUEIRO, ALANO F. 9 STATION ROAD LOUGHTON ESSEX, IG10 4NZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25787	\$1,724,080.00*
336	REILLY, BRIAN M. 3 WESTGATE BLVD PLANDOME, NY 11030		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24418	\$5,000,000.00
337	REINER, BRETT S. 26 BURR FARMS ROAD WESTPORT, CT 06880	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/19/2009	19584	\$1,918,035.00
338	REYNOLDS, CHRISTIAN F. 111 EAST 30TH STREET APT. 16 AC NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28442	\$1,044,547.00
339	REYNOLDS, NATALIE 1141 WARBLER DRIVE FORNEY, TX 75126		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19801	\$94.00*
340	RIEB-SMITH, DOMINIC 247 UNDERHILL ROAD DULWICH LONDON, SE21 OPB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25756	\$100,000.00*
341	RINNOVATORE, DIANE 14 NORMANDV DRIVE WESTFIELD, NJ 07090		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27476	\$2,312,207.00
342	RISPOLI, MADELINE J. 4651 GULF SHORE BLVD. N. UNIT 805 NAPLES, FL 34103	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/28/2009	6487	Undetermined

\* - Indicates claim contains unliquidated and/or undetermined amounts



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
343	RIVERA, ROBERTO NEW PROVIDENCE WHARF 4 FAIRMONT AVENUE LONDON, 514 9PX UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32078	\$2,500,000.00*
344	ROBERTS, KATY 25 GLENDALE DRIVE WIMBLEDON, SW19 7BG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24401	Undetermined
345	ROCHA, JOANA P. 605 THIRD AVENUE, 22ND FLOOR NEW YORK, NY 10158	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25149	\$101,449.00*
346	ROGGERO, MARCO 145 WEST BROADWAY APARTMENT 3 NEW YORK, NY 10013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25608	\$1,637,504.66
347	ROITMAN, LISA L. 7 GREY ROCK DRIVE GREENWICH, CT 06831		Lehman No Case Asserted/All Cases Asserted	09/16/2009	14196	\$1,376,000.00
348	ROMANELLI, MICHAEL 666 GREENWICH ST, APT 701 NEW YORK, NY 10014	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19253	Undetermined
349	ROMANELLI, RENEE 666 GREENWICH ST, APT 701 NEW YORK, NY 10014	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19247	Undetermined
350	ROSEN, LEONARD G. 64 PINKAS STREET APARTMENT 153 TEL AVIV, 62157 ISRAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33635	\$5,424,099.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
351	ROSENBERG, ADAM S. 4 HILLVIEW CIRCLE HOCKESSIN, DE 19707	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33215	\$14,509.00*
352	ROSENTHAL, ADAM S. 245 WEST 99TH STREET APT 12B NEW YORK, NY 10025	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15110	\$3,607,425.00
353	ROSS, DAVID 31 ANNADALE RD CHAPPAQUA, NY 10514	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27421	Undetermined
354	ROSSI, GEORGE A. 103 IRIS AVENUE FLORAL PARK, NY 11001	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/16/2009	5427	Undetermined
355	ROUSE, LEANNE 11 FRANCIS CLOSE LONDON, E14 3DE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26034	Undetermined
356	RUDNICK, SCOTT 130 E. 18TH STREET, APT. 6ABX NEW YORK, NY 10003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/12/2009	8101	\$1,395,000.00
357	RUFFINI, RONALD 30 WEST 63RD STREET, APT 22K NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28354	\$1,673,646.00
358	RUIZ, SAMUEL J 19 COOMBE LANE WEST KINGSTON UPON THAMES, SUR, KT2 7EW UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19837	\$1,000,000.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
359	RUSH, ANTONY J EARLSWOOD EARLS ROAD KENT TUNBRIDGE WELLS, TN48EA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/26/2009	9426	\$512,244.14*
360	RUTHERFORD, MARK 50 CLONCURRY STREET LONDON, SW6 6DU UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19844	\$1,000,000.00
361	SABIA, DZINTRA I. 43 MAIN ST. FARMINGDALE, NY 11735	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19199	Undetermined
362	SAHAY, VIVEK 30 RIVERCOURT APT 2003 JERSEY CITY, NJ 07310		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23739	\$2,847,070.00
363	SALMONSON, ARLENE 30 PARK AVENUE APT 6E NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22319	Undetermined
364	SANDERSON, NICHOLAS J 29 BALLINGOON ROAD LONDON, SW11 6AJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15489	\$1,052,057.81
365	SARGENT, ROBERT ANDREW 28 ARUNDEL GARDENS LONDON, W112LB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/09/2009	10910	\$3,534,917.58
366	SARONNE, GIANCARLO 100 OAKWOOD COURT LONDON, W14 8JZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15754	\$12,883,007.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
367	SARONNE, GIANCARLO 100 OAKWOOD COURT LONDON, W14 8JZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18783	\$12,883,007.00
368	SAVORET, BENOIT C. 3 PHILLIMORE PLACE LONDON, GT LON, W8 7BY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12586	\$78,777,499.00
369	SCARDOVI, CLAUDIO VIA VOLTA 9 IMOLA, 40026 ITALY		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22896	\$1,450,000.00
370	SCARFE, GRAHAM IAN 11 SHELLEY CLOSE ROYSTON, SGB 5SS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11433	\$25,000.00*
371	SCELSA, JOHN FRANCIS 14 LAUREL HILL ROAD MOUNTAIN LAKES, NJ 07046		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27345	\$1,985,654.00
372	SHELLBACH, PETER H. 35 WEST 81ST ST APT 10B NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27264	Undetermined
373	SCHIFFMAN, GLEN H. 21 COOM BE ROAD HOUSE B; PEAK HONG KONG, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28295	Undetermined
374	SCHIFFMAN, GLENN H. 21 COOMBE ROAD HOUSE B; PEAK; HONG KONG, CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24331	Undetermined

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
375	SCHLOEGL, LUTZ 28C BELSIZE SQUARE LONDON, NW3 4H21 UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24263	Undetermined
376	SCHMID, HEINZ W REBMATTLI 14 WILEN BEI WOLLERAU, SZ 8832 SWITZERLAND		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16051	\$6,957,383.00
377	SCHWARTZ, MARVIN C 2 EAST 88TH STREET NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20244	\$10,950.00*
378	SCOTT, IAN C. 24 ORMOND AVENUE MDDX HAMPTON, TW122RU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25771	\$3,988,687.00
379	SEARS, BRIAN 230 WEST 56TH APT 53C NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24910	\$1,414,541.00
380	SEBIRI, JONATHAN 10 MANCHESTER CT MORRISTOWN, NJ 07960	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24164	Undetermined
381	SECHAN, ROBERT J. II 111 SUNSET HILL ROAD NEW CANAAN, CT 06840	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13295	Undetermined
382	SECHAN, ROBERT J. II 111 SUNSET HILL ROAD NEW CANAAN, CT 06840	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13296	\$857,757.88*

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
383	SEKNADJE, GUY 44 QUARRENDON STREET LONDON, SW6 3SU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24171	Undetermined
384	SETO, KAREN FLAT 2 25 EARDLEY CRESCENT LONDON, SW59JS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24169	Undetermined
385	SHAFIR, ROBERT S. 1930 BROADWAY, APR. 30C NEW YORK, NY 10023-6949	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28235	\$1,496,420.00*
386	SHAH, HARSH FLAT 2 3 PEMBRIDGE PLACE LONDON, WS 4XB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14285	\$10,952,772.58
387	SHAH, TEJASH I 50 REMINGTON COURT MATAWAN, NJ 07747	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12248	Undetermined
388	SHAPIRO, MARK 59 UPLAND DRIVE GREENWICH, CT 06831	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22198	Undetermined
389	SHARLAND, MARK W. 3 VALLEY VIEW DR MENDHAM, NJ 07945	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/29/2009	6639	\$1,383,267.00
390	SHELDON, KENNETH M 222 BLOOMFIELD STREET, APT.3 HOBOKEN, NJ 07030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/23/2009	5980	Undetermined
391	SHELTY, ROMITA 444 GREENWHICH STREET BANGOR, PA 18013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30365	\$2,484,231.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
392	SHERWOOD, THOMAS M. 296 SHAWMUT AVE #2 BOSTON, MA 02118		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25408	\$1,850,188.00
393	SHLIONSKY, GREGORY C/O JOHN GARDNER K&L GATES LLP 214 N. TRYON STREET, SUITE 4700 CHARLOTTE, NC 28202	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12866	\$3,586,400.07
394	SIGEL, ZACHARY 212 EAST 47TH STREET, APT 15E NEW YORK, NY 10017	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25140	\$1,855.00*
395	SIMONTE, STEVEN 25 FLOWER FARM CIRCLE WESTPORT, CT 06880		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25499	\$1,141,322.44
396	SKOL, PIERRE P. 3 SPICER ROAD SUFFERN, NY 10901	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	25323	Undetermined
397	SKROBE, JOHN 211 NORTH END AVENUE APARTMENT 10K NEW YORK, NY 10282		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28298	\$1,111,188.00
398	SMITH, GRAHAM 116 DUNDEE WHARF LONDON, E14 8AY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25753	\$50,000.00*
399	SMITH, MICHAEL K. 425 E. THIRD STREET HINSDALE, IL 60521	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10522	\$1,181,226.00
400	SNELL, SCOTT W. 18 CHAMBERLAIN STREER RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28314	Undetermined

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
401	SOMMER, ELIZABETH M. 444 E 86TH STREET NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23597	\$116,283.00*
402	STEIN, MICHAEL R. 120 EAST END AVE NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16145	\$1,459,426.29
403	STEIN, MICHELLE C/O NEWBERGER BERMAN 605 THIRD AVENUE NEW YORK, NY 10158		Lehman No Case Asserted/All Cases Asserted	09/21/2009	21582	\$1,835,773.00
404	STEPHANIE J, STIEFEL 15 CENTRAL PARK WEST #28B NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21711	\$3,097,980.60
405	STEVENSON, MARK J. 96 BROOKSIDE DRIVE GREENWICH, CT 06831	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10728	\$2,460,360.00
406	STIMOLA, NICHOLAS 536 GARDEN ST #3 HOBOKEN, NJ 07030		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29982	\$47,000.00*
407	STONE, ANTHONY C. 676 LOCUST POINT ROAD LOCUST, NJ 07760	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21397	\$3,675,000.00
408	SUN, GEORGE FLAT 3302, BLOCK C, IMPERIAL COURT 62G CONDUIT ROAD MIDLEVELS, HONG KONG		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25330	\$2,429,080.43
409	SUNDMAN, PETER 82 HAMPTON RD CHATHAM, NJ 07928	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15092	\$2,833,372.00

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
410	SWANSON, DAVID N FLAT ONE 27 CHEYNE WALK LONDON, SW35HH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26031	Undetermined
411	SWEDARSKY, JOSHUA 725 WEST 184TH STREET APT. 4B NEW YORK, NY 10033	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26578	Undetermined
412	SZELC, RICHARD 4525 MANNING LANE DALLAS, TX 75220		Lehman No Case Asserted/All Cases Asserted	09/22/2009	33227	\$2,267,799.00
413	TAN, HENRY 270 HENDERSON ST APT 5D JERSEY CITY, NJ 07302	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23920	Undetermined
414	TANG, JOSEPHINE 50-32 65TH PLACE WOODSIDE, NY 11377		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28690	\$10,360.00*
415	TANK, BRADLEY C. 6 INDIAN HILL WINNETKA, IL 60093	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33249	\$6,891,461.00
416	TARBARD, GAVIN DANIEL 9 TOR BRYAN INGATESTONE ESSEX, CM4 9HJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25754	\$15,000.00*
417	TARNOW, JOSHUA R. 33 CRESCENT PLACE SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/26/2009	3100	\$16,459,454.83

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
418	TAYLOR, CHALMER S. 37 WARD AVE RUMSON, NJ 07760	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25211	\$2,427,039.00
419	TESTA, RAYMOND T. 103 BRODY HOUSE STRYPE STREET LONDON, E17LQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31141	\$1,505,483.00
420	THAKKER, NIRAV 50 PINE ST, APT 12S NEW YORK, NY 10005	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19251	Undetermined
421	TICE, PAUL H. 17 FAR BROOK DRIVE SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/20/2009	2936	\$5,242,171.91
422	TIERNEY, GEORGE 4718 CONGRESS ST. FAIRFIELD, CT 06824	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29709	\$1,078,587.00
423	TILSON, SUSAN N. 172 EDINBURGH CT. MATAWAN, NJ 077417	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28285	Undetermined
424	TOPPLE, CHRISTOPHER MAR 10 MALCOLM ROAD WIMBLEDON, SW194AS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25760	\$1,500,000.00
425	TORTORIELLO, CHERYL M. PO BOX 501 ORIENT POINT, NY 11957	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19443	Undetermined
426	TRELLES, CAESAR A. 4 FIRETHORNE ROAD OLD BRIDGE, NJ 08857	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/03/2009	7310	\$167.94*

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
427	TROUSSET, TONY 3627 BRODERICK STREET SAN FRANCISCO, CA 94123	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24643	\$1,674,727.46
428	TUROC, YOLANDA R. 50 EAST 72ND STREET APT 14A NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	7499	\$1,807,288.00
429	TUTRONE, ANTHONY D. 16 SUNNY BRAE PLACE BRONXVILLE, NY 10708		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27395	\$5,076,012.00
430	VALE, JUDITH M 45 GRAMERCY PARK NORTH APT 6B NEW YORK, NY 10010	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9728	\$12,323,275.00
431	VAN HOLTHE, SAMUEL L TREEMANS TREEMANS ROAD HORSTED KEYNES,W SUSX, RH17 7EA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17793	\$2,148,649.69
432	VAN LOMWEL, DIK 39 CAMPDEN HILL ROAD LONDON, W8 7DX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30477	\$2,997,453.33
433	VERHULP, ELLEN A. 526 UNION SCHOOL ROAD MIDDLETOWN, NY 10941	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30418	\$15,973.00*
434	VEZIE, ERIC 9 MAYFORD ROAD LONDON, SW12 8RZ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24075	\$5,222,613.47

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
435	VILLALON, ANTONIO 5 QUEENSMERE HOUSE 16 ROYAL CLOSE QUEENSMERE ROAD WIMBLEDON, LONDON, SW19 5RS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32214	\$13,131,847.00
436	VISCONTI, CHRISTOPHER 1006 PRIMROSE AVE STROUDSBURG, PA 18360	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10590	Undetermined
437	WAGNER, KEITH 13270 OWENS WAY MILTON, GA 30024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18163	\$1,051,701.00
438	WALSH, W. PHILLIP 20 PINE STREET, APARTMENT #1906 NEW YORK, NY 10005	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/14/2009	1707	\$837,859.29
439	WALTON, JOHANNAH H. 9 PARKGATE LONDON, SE3 9XF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17447	\$1,669,542.91
440	WATKINS, MISTY 5802 SANDHURST LN UNIT B DALLAS, TX 75206		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19804	\$2,334.00*
441	WATSON, SHARON R 27 ALTHORP ROAD LONDON, SW1 77ED UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24388	Undetermined
442	WEAVER, CHARLES M. 516 3RD STREET BROOKLYN, NY 11215	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/20/2009	2932	\$1,289,844.62

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
443	WEBER, ANDREW 8 HOLLYWOOD ROAD LONDON, SW10 9HY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/14/2010	66942	\$1,571,911.35
444	WEINER, DAVID I. 173 RIVERSIDE DR. NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18314	\$15,684,379.91
445	WEINRIB, ABRAMSON KARA 1050 SMITH MANOR BLVD WEST ORANGE, NJ 07052	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21326	Undetermined
446	WELLS, GEORGINA 37 HARLEY STREET LEIGH ON SEA ESSEX, SS9 2NJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25933	Undetermined
447	WELLS, LUCY-JANE 37 HARLEY STREET LEIGH ON SEA ESSEX, SS9 2NJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25934	Undetermined
448	WESTON, MATTHEW J MARL FARM BYERS LANE SURREY SOUTH GODSTONE, RH98JH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28427	\$1,644,415.80
449	WHAMOND, CHRISTIAN 35 MIDBROOK LANE OLD GREENWICH, CT 06870	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/27/2009	4615	Undetermined
450	WHITWORTH, MARK 1439 W. LILL CHICAGO, IL 60614	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9630	\$1,003,700.00

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
451	WIESENFELD, NATHAN 26 SHELDRAKE ROAD SCARSDALE, NY 10583		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24414	\$3,665,935.00
452	WISHENGRAD, CORY 299 RIVERSIDE DRIVE APARTMENT 2B NEW YORK, NY 10025	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20185	\$1,207,599.76
453	WITOVER, M. KENNETH 12 SABINE ROAD SYOSSET, NY 11791	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15144	\$5,361,222.00
454	WOLFE, BARI J. 81 OCEAN AVENUE MASSAPEQUA, NY 11758	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30606	\$780,000.00*
455	WOOD, MURRAY 6 THURLEIGH ROAD LONDON, SW128UG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15526	Undetermined
456	WUERTZ, ROBERT 638 PARK PLACE ORADELL, NJ 07649	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19252	Undetermined
457	YAHR, LISA 350 E79TH ST,APT 8B NEW YORK, NY 10075		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17403	\$1,741,701.40
458	YOUNG, STACEE A 226 PINWOOD TRAIL FORNEY, TX 75126		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19803	\$909.00*
459	ZIVIC, ROBYN 258 RIVERSIDE DRIVE, APT 1A NEW YORK, NY 10025		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28355	\$1,362,474.00
460	ZOREK, JEFFREY A 689 SHUNPIKE ROAD GREEN VILLAGE, NJ 07935		Lehman No Case Asserted/All Cases Asserted	09/16/2009	14267	\$1,734,380.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 118 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
461	ZUCKERMAN, HEATHER P. 640 WEST END AVENUE APT 5A NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23793	\$981,769.90*
TOTAL						\$1,333,663,137.32

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS'  
ONE HUNDRED EIGHTEENTH OMNIBUS OBJECTION TO  
CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

Upon the one hundred eighteenth omnibus objection to claims, dated April 6, 2011 (the “One Hundred Eighteenth Omnibus Objection to Claims”),<sup>1</sup> of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Compensation Claims as common equity interests in the LBHI, all as more fully described in the One Hundred Eighteenth Omnibus Objection to Claims; and due and proper notice of the One Hundred Eighteenth Omnibus Objection to Claims having been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors’ Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the One Hundred Eighteenth Omnibus Objection to Claims.



the relief requested in the One Hundred Eighteenth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Eighteenth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the One Hundred Eighteenth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that the claims listed on Exhibit A annexed hereto under the heading “*Claims to be Reclassified*” have the same priority as, and no greater priority than, common stock interests in LBHI; and it is further

ORDERED that the Debtors’ Court-appointed claims agent is authorized to modify the claims register to reflect this order; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: \_\_\_\_\_, 2011  
New York, New York

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UNITED STATES BANKRUPTCY JUDGE